



**City and County of Honolulu
Department of Budget and Fiscal Services
Division of Treasury
Current Collections Section**

**REAL PROPERTY TAX CREDIT FOR HOMEOWNERS
APPLICATION FORM T-RPT100
INSTRUCTIONS**

INTRODUCTION

This application packet contains the forms and instructions to assist you in preparing your application for a Real Property Tax Credit. Please read all of the instructions carefully. You must meet all of the eligibility requirements shown below before completing the application forms. Mistakes can disqualify you from receiving a credit or result in notices being sent to you. Therefore, please ensure that the information provided in your application is accurate and complete.

Applications are due no later than September 30, 2006. You will be notified in writing by December 31, 2006 if your application is denied.

For the Tax Year 2006-2007, if you submit an application with your real property tax payment that is due on August 20, 2006, you may pay two percent of the combined incomes of all title holders on the applicant's property or \$100.00 whichever is greater. In the event the tax credit is approved, the credit will be retroactively applied to the August 20, 2006 installment and any remaining credit, if any, will be applied to the February 20, 2007 installment.

Applications filed by September 30, 2006 will be used to apply real property tax credits to real property taxes due for Tax Year 2006-2007 and Tax Year 2007-2008.

Please be sure to sign your application and keep a copy for your records. Contact the Department of Budget and Fiscal Services, Division of Treasury's Current Collections Section at (808) 523-4856 if you have any questions.

ELIGIBILITY REQUIREMENTS (ROH Section 13.2(a))

The following requirements must be met:

- You must have had a home exemption in effect on the property during the tax year for which the claim is made.
- The combined income of all title holders of the property for the calendar year immediately preceding the date of application does not exceed \$50,000.
- Your real property taxes owed must exceed 4% of the combined income of all title holders.

ELIGIBILITY REQUIREMENTS (continued from Page 1)

- None of the Title Holders have violated Sec. 8-13.5 Penalties by filing a fraudulent application or attesting to any false statements with the intent to defraud the city or evade the payment of real property taxes or in any manner intentionally deceives or attempts to deceive the city.
- The amount of tax after applying the credit is not less than the minimum tax of \$100.00 a year set in Sec. 8-11.1(g).
- None of the title holders of the property owns any other real property anywhere.

IMPORTANT REMINDERS

- Applications are due no later than September 30, 2006.
- For Tax Year 2006-2007, the application may be submitted with the payment due on August 20, 2006. The same application will be used to determine eligibility for Tax Year 2007-2008.
- The real property taxes owed after applying the credit shall not be less than the minimum tax of \$100.00 a year as set in ROH Section 8-11.1(g).
- You must submit the following documents:
 - Real Property Tax Credit for Homeowners Application Form (Form T-RPT100)
 - Worksheet A (Form T-RPT100A): Title Holder Income for each Title Holder
 - Each title holder must complete a separate Worksheet A (Form T-RPT100A).
 - A copy of the signed State of Hawaii income tax return filed for the calendar year immediately preceding the date of this application for each title holder.
 - A copy of the signed title holder's Federal income tax return for the same calendar year, if the title holder filed a State income tax form N-11.

IMPORTANT REMINDERS (continued from Page 2)

- Return or mail completed applications and required documents to:

CURRENT COLLECTIONS SECTION
Department of Budget and Fiscal Services
Division of Treasury
530 South King Street, Room 115
Honolulu, HI 96813

- If mailing, please place proper postage.

- For more information, please call (808) 523-4856.
- You will notified by December 31, 2006 if you are ineligible for a real property tax credit .
- **Sec. 8-13.5 Penalties**
 - **Any person who:**
 - **Files a fraudulent application or attests to any false statement with the intent to defraud the city or evade the payment of real property taxes or any part thereof; or**
 - **In any manner intentionally deceives or attempts to deceive the city,**
shall be guilty of a violation and be subject to a criminal fine of not more than \$2,000, in addition to being responsible for paying any outstanding taxes, interest and penalties.
- **During the tax year for which a tax credit was granted to an owner of property pursuant to this article, if the owner fails to notify the city within 30 days that the requirements of Section 8-13.2(a) are no longer met, in addition to the consequences provided in Section 8-13.6, the owner shall be subject to a fine of \$200.**
- **You must notify the Department of Budget and Fiscal Services, Division of Treasury, Current Collections Section immediately if the Eligibility Requirements (ROH Section 13.2(a)) listed above are no longer met or if the title to the property has been transferred. Failure to provide proper notification may result in the revocation of the real property tax credit and other penalties. (ROH Section 8-13.6).**

PRIVACY NOTIFICATION

The principal purpose for requesting information is to administer the Real Property Tax Credit for Homeowners, an Ordinance of the City and County of Honolulu. The applicant's social security number must be included to provide proper identification to permit processing of the application and to efficiently administer the tax credit program. Furnishing all of the appropriate information requested on the forms and accompanying instructions is required to enable the Director of Budget and Fiscal Services to determine eligibility. Failure to furnish the specific information requested on the forms may result in the denial of the application, delay in the approval of the property tax credit, or other disadvantages to the applicant. Information furnished on the claim for tax credit may be transferred to other governmental agencies as authorized by law. Individuals have the right to review their own records maintained by the Department of Budget and Fiscal Services. The official responsible for maintaining the information is the Chief of Treasury, Department of Budget and Fiscal Services, City and County of Honolulu, 530 South King Street, Room 115, Honolulu, Hawaii 96813.



City and County of Honolulu
Department of Budget and Fiscal Services
Division of Treasury
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 530 South King Street, Room 115
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REAL PROPERTY TAX CREDIT FOR HOMEOWNERS APPLICATION FORM

1. PROPERTY IDENTIFICATION AND LOCATION:

(a) TAX MAP KEY:

Island	Zone	Section	Plat	Parcel	CPR	Tenancy	

(b) PROPERTY ADDRESS:

2. APPLICANT INFORMATION:

(a)

Last Name	First Name	M.I.

(b) MAILING ADDRESS:

Number	Street Name	Unit No.

City	State	Zip Code	Phone No.

3. Do you have a home exemption on this property?
☐
☐

YES

NO

STOP. You do not qualify for the credit.

4. Do any of the owners on title own other real property on Oahu, or elsewhere in Hawaii, or in another state, or territory, or in a foreign country?
☐
☐

YES

NO

STOP. You do not qualify for the credit.

5. Do you expect the property to be sold or the owners on title to change before June 30, 2008?
☐
☐

YES

NO

Any sale of the property or ownership change must be reported to the address above or the credit may be voided and a fine may be imposed.

6. Is this property owned by a trust?

If YES, was a State of Hawaii or Federal tax return filed by the trust?

If YES, you must submit copies of the trust's tax returns.

YES

YES

☐
☐

NO

NO

☐
☐
7. Is this property a leasehold condominium?

YES

☐

NO

☐

YES

If YES, in what year?

NO

9. NAMES AND INCOME OF ALL OWNERS ON TITLE

			INCOME
Last Name	First Name	M.I.	(4C FROM WORKSHEET A)
TOTAL COMBINED INCOME OF ALL OWNERS ON TITLE			\$

If you require more space, please use a separate sheet of paper and include the Tax Map Key on each sheet.

10. Is the above "TOTAL COMBINED INCOME OF ALL OWNERS ON TITLE" greater than \$50,000?

YES

STOP. You do not qualify for the credit.

NO

AFFIDAVIT AND CERTIFICATION

Under penalties of perjury, I (we) certify that I have examined this claim, including the accompanying schedules, statements and copies of Federal and State of Hawaii tax returns, and to the best of my knowledge and belief it is true, correct and complete.

Signature

Date _____

Signature

Date _____

If you have internet access would you prefer to complete this application form online?

YES

7

NO

11

Date _____